



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Joseph Gajewski
DOCKET NO.: 20-20345.001-R-1
PARCEL NO.: 16-18-410-024-0000

The parties of record before the Property Tax Appeal Board are Joseph Gajewski, the appellant, by Amy C. Floyd, Attorney at Law in Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$6,615
IMPR.: \$25,823
TOTAL: \$32,438

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of masonry construction containing 1,483 square feet of living area. The dwelling is approximately 105 years old. Features of the property include a full unfinished basement, one bathroom, and a one-car garage. The property has a 6,300 square foot site located in Oak Park, Oak Park Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-03 properties of stucco or masonry exterior construction that range in size from 1,483 to 1,793 square feet of living area. The homes range in age from 97 to 103 years old. Each property has a full unfinished basement and one or two bathrooms. Two comparables have central air conditioning. The comparables have the same neighborhood code

as the subject property. Their improvement assessments range from \$24,083 to \$29,798 or from \$16.24 to \$16.62 per square foot of living area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$25,823.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,504. The subject property has an improvement assessment of \$27,889 or \$17.82 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with one-story masonry constructed dwellings that range in size from 1,234 to 1,295 square feet of living area. The homes range in age from 98 to 103 years old. Each property has a full unfinished basement, one bathroom, and a 1.5-car or a 2-car garage. The comparables have the same classification code and neighborhood code as the subject property. Their improvement assessments range from \$26,894 to \$28,947 or from \$21.01 to \$23.03 per square foot of living area.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity, and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on eight comparables to support their respective positions. The Board gives less weight to appellant's comparable #4 and the comparables submitted by the board of review due to differences from the subject dwelling in size as appellant's comparable #4 is approximately 15% larger than the subject dwelling and the board of review comparables are from approximately 17% to 21% smaller than the subject dwelling. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #3 as these homes are most similar to the subject dwelling in size. Appellant's comparables #2 and #3 each have central air condition, a feature the subject does not have, suggesting downward adjustments to the comparables would be appropriate to make them more equivalent to the subject. Additionally, appellant's comparable #2 has an additional bathroom in relation to the subject, again indicating a downward adjustment would be appropriate. However, the appellant did not disclose that these three comparables have garages while the subject has a 1-car garage, indicating these comparables may require an upward adjustment to make them more equivalent to the subject for this feature. These three comparables have improvement assessments that range from \$24,083 to \$28,638 or from \$16.24 to \$16.54 per square foot of living area. The subject's improvement assessment of \$27,889 or \$17.82 per square foot of living area falls within the overall range but above the range on a square foot of living area basis established by the best comparables in this record. Based on this record, after considering the suggested adjustments, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

May 21, 2024



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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